

Department of the Treasury -- Internal Revenue Service  
**Notice of Encumbrances Against or Interests in  
Property Offered for Sale**

**NOTE:** The Internal Revenue Service does not warrant the correctness or completeness of the information listed by provides it solely to help the prospective bidder determine the value of the interest being sold. Bidders should, therefore, verify for themselves the validity, priority, and amount of the encumbrances against the property offered for sale. Each party listed below was mailed a notice of sale on or before [date].

**As of this date, the following are the encumbrances against or interests in the property (as described in the Notice of Public Auction or Notice of Sealed Bid Sale) that was seized for nonpayment of Internal Revenue taxes due from: *the Taxpayers.***

**Some of these encumbrances or interests may be superior to the lien of the United States.**

Type of Encumbrance or Interest	Amount of Encumbrance or Interest	Date of Instrument Creating Encumbrance or Interest	Date and Place Recorded	Name and Address of Party Holding Encumbrance or Interest	Date of Information
Notice of Federal Tax Lien	\$221,016.55	06/07/2007	06/20/2007 Fresno County Recorder's Office Fresno, CA	Internal Revenue Service 1301 Clay St. Oakland,CA 94612	07/03/2012
Notice of Federal Tax Lien	\$ 9,771.98	09/08/2010	09/08/2010 Fresno County Recorder's Office Fresno, CA	Internal Revenue Service 2525 Capitol St. Fresno, CA 93721	07/03/2012
Notice of Federal Tax Lien	\$ 7,915.25	08/22/2011	08/29/2011 Fresno County Recorder's Office Fresno, CA	Internal Revenue Service 2525 Capitol St. Fresno, CA 93721	07/03/2012

<b>Name</b>	Douglas G. McDonald	Signature	Date 07/03/2012
<b>Title</b>	PALS		